

Notice of Encumbrances Against or Interests in Property Offered for Sale

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before *(Date)* March 13, 2008.

As of this date, the following are the encumbrances against or interests in the property *(as described in the Notice of Public Auction or Notice of Sealed Bid Sale)* that was seized for nonpayment of Internal Revenue taxes due from Taxpayer. Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Inter-spousal grant deed	\$0.00	05/14/2002	05/31/2002; San Bernardino County Recorder	John L. Welch, PO Box 601; Wrigtwood, CA 92397	09/05/2007
Deed of Trust	\$105,844.00	05/10/2002	05/31/2002; San Bernardino County Recorder	Washington Mutual Bank F.A. (formerly Long Beach Mortgage) 7301 Baymeadows Way Jacksonville, FL 32256	05/24/2007
Judgement-satisfied but not Released	\$0.00	10/22/2002	12/26/2002; San Bernardino County Recorder	Donald B Serafano; Law Office, Charles Carey P.C. 24012 Calle De La Plata Ste 230 Laguna Hills, CA 92653	08/13/2007
Federal Tax Lien Tax/ Tax Period Ending 1040/ 12-31-2000	\$51,419.71 Balance as of 11/15/07: \$76,815.28	06/13/2003 Assessment date 09/24/01	06/17/2003; San Bernardino County Recorder	Internal Revenue Service 24000 Avila Rd M/S 5910 Laguna Niguel, CA 92677	05/24/2007
Federal Tax Lien Tax/ Tax Period Ending 1040/ 12-31-2001	\$36,514.06 Balance as of 11/15/07: \$52,411.44	02/18/2004 Assessment date 09/08/03	02/18/2004; San Bernardino County Recorder	Internal Revenue Service 24000 Avila Rd M/S 5910 Laguna Niguel, CA 92677	05/24/2007
Federal Tax Lien Tax/ Tax Period Ending	\$54,357.39 Balance as of 11/15/2007:	04/23/2004 Assessment date 01/12/04	04/27/2004; San Bernardino County Recorder	Internal Revenue Service 24000 Avila Rd M/S	05/24/2007

1040/ 12-31-2002	\$79,507.98			5910 Laguna Niguel, CA 92677	
California State Tax Lien- Franchise Tax Board Tax/ Tax Period Ending 540/ 12-31-2003	\$6,274.17	04/20/2004	10/24/2004; San Bernardino County Recorder	State of California Franchise Tax Board; Sacramento, CA 95812	07/17/2007
Federal Tax Lien Tax/ Tax Period Ending 1040/ 12/31/2003	\$72,287.28 Balance as of 11/15/2007: \$110,379.54	08/10/2004 Assessment date 05/31/2004	08/11/2004; San Bernardino County Recorder	Internal Revenue Service 24000 Avila Rd M/S 5910 Laguna Niguel, CA 92677	
Property taxes	Approximately \$1,600.00			San Bernardino County Tax Collector	02/13/2008

Name: Steven Massel

Date: 02/13/2008

Title: Property Appraisal and Liquidation Specialist

Signature: